

CERTIFICATE

To the Clerk of Kearny County, State of Kansas

We, the undersigned, officers of

City of Deerfield

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
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Schedule of Transfers		4		
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Fund	K.S.A.			
General	12-101a	7	627,834	108,157
Debt Service	10-113	8		
Employee Benefits	12-16, 102	9	151,500	116,416
Special Highway		10	175,337	
Machinery & Equipment		10	199,747	
Water Depreciation Reserve		11	40,449	
Sewer Pond Reserve		11	37,233	
Refuse Utility		12	91,213	
Storm Sewer Utility		12	77,344	
Water Utility		13	317,112	
Sewer Utility		14	70,520	
Non-Budgeted Funds-A		15		
Totals		xxxxxx	1,788,289	224,573
				88,013
				County Clerk's Use Only
Budget Summary		16		2,551,637
Neighborhood Revitalization Rebate		17		Nov 1, 2018 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold and Election?

224,573
NO

Assisted by:
Dirks, Anthony & Duncan, LLC

Address:
PO Box 885
Ulysses, KS 67880

Email:
rthoof@dirksanthonyduncanpcpa.com

Attest: 9-1-18 2018

Jana Jenkinson
County Clerk

D. Cumler
Melie Barnett
Tom Chappell
Dan Ellis
Harold Hill
Governing Body

City of Deerfield

2019

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 218,851
2. Library levy in 2018 budget	- \$
Other tax entity levy in 2018 budget	- \$
3. Net tax levy	\$ 218,851

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+	30,636	
5. Increase in personal property for 2018 :			
5a. Personal property 2018	+	161,642	
5b. Personal property 2017	-	176,252	
5c. Increase in personal property (5a minus 5b)	+	0	
			(Use Only if > 0)
6. Valuation of annexed territory for 2018 :			
6a. Real estate	+	0	
6b. State assessed	+	0	
6c. New improvements	+	0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0	
7. Valuation of property that has changed in use during 2018 :	+	0	
8. Expiration of property tax abatements	+	0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+		
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		30,636	
11. Total estimated valuation July 1, 2018		2,553,439	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0121	
13. Percentage adjustment increase (12 times 3)	+ \$	2,658	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)		1.40%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$	3,064	
16. Total Percentage Adjustments	\$	5,722	

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	107,449	19,506	243	83	435	8
Debt Service						
Library						
Employee Benefits	111,402	20,223	251	87	451	8
TOTAL	218,851	39,729	494	170	886	16

County Treas Motor Vehicle Estimate	39,729		
County Treas Recreational Vehicle Estimate		494	
County Treas 16/20M Vehicle Estimate			170
County Treas Commercial Vehicle Tax Estimate			886
County Treas Watercraft Tax Estimate			

Motor Vehicle Factor	<u>0.18153</u>			
Recreational Vehicle Factor	<u>0.00226</u>			
16/20M Vehicle Factor	<u>0.00078</u>			
Commercial Vehicle Factor	<u>0.00405</u>			
Watercraft Factor				0.00007

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
General	Machinery & Equipment	15,000	15,000	15,000	K.S.A. 12-1, 117
Water Utility	Machinery & Equipment	20,000	20,000	20,000	K.S.A. 12-825d
Water Utility	Water Depreciation Reserve	10,000	10,000	10,000	K.S.A. 12-825d
Sewer Utility	Sewer Pond Reserve	5,000	5,000	5,000	K.S.A. 12-825d
Refuse Utility	Machinery & Equipment	10,000	10,000	10,000	K.S.A. 12-825d
	Totals	60,000	60,000	60,000	
	Adjustments*				
	Adjusted Totals	60,000	60,000	60,000	

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STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

City of Deerfield

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2018	Payments Due 2018	Payments Due 2019
Totals					0	0	0

City of Deerfield

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	360,108	412,337	398,494
Receipts:			
Ad Valorem Tax	157,025	107,449	xxxxxxxxxxxxxxxx
Delinquent Tax	3,138		
Motor Vehicle Tax	23,809	35,017	19,506
Recreational Vehicle Tax	347	425	243
16/20M Vehicle Tax	77	219	83
Commercial Vehicle Tax		1,765	435
Watercraft Tax		14	8
Compensating Use/Local Sales Tax	47,441	40,000	40,000
Franchise Tax	25,410	25,000	25,000
License and Permits/Fees	3,456	3,000	3,000
Wheatland Collection Fees	9,600	9,600	9,600
Municipal Court Fines	3,123	2,500	2,500
Gas Well Royalties	4,707	4,500	4,500
Rent/Lease	7,850	7,500	7,500
Interest on Idle Funds	11,823	10,000	10,000
Neighborhood Revitalization Rebate			-3,310
Miscellaneous	6,259	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	304,065	251,989	124,065
Resources Available:	664,173	664,326	522,559

City of Deerfield

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Resources Available:	664,173	664,326	522,559
Expenditures:			
General Government			
Personal Services	127,231	100,000	125,000
Contractual Services	37,428	50,000	60,000
Commodities	41,577	55,000	65,000
Capital Outlay		15,000	327,834
Street Department - Lighting	8,268	8,500	10,000
Zoning	22,332	22,332	25,000
Transfers to Machinery & Equipment	15,000	15,000	15,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	251,836	265,832	627,834
Unencumbered Cash Balance Dec 31	412,337	398,494	xxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	604,994	649,568	627,834
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		627,834
	Tax Required		105,275
Delinquent Comp Rate:	2.7%		2,882
Amount of 2018 Ad Valorem Tax			108,157

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	296	0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	296	0	0
Resources Available:	296	0	0
Expenditures:			
Transfer to Water Utility Fund	296		
Cash Basis Reserve (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	296	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	383	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 2.7%			0
Amount of 2018 Ad Valorem Tax			0

City of Deerfield

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	81,452	32,090	20,517
Receipts:			
Ad Valorem Tax	39,829	111,402	xxxxxxxxxxxxxxxx
Delinquent Tax	1,766		
Motor Vehicle Tax	14,901	9,358	20,223
Recreational Vehicle Tax	228	111	251
16/20M Vehicle Tax	63	56	87
Commercial Vehicle Tax			451
Watercraft Tax			8
Neighborhood Revitalization Rebate			-3,350
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	56,787	120,927	17,670
Resources Available:	138,239	153,017	38,187
Expenditures:			
Workman's Compensation	6,421	7,500	7,500
KPERS	18,300	20,000	22,000
Social Security	18,180	20,000	22,000
Health Insurance	63,248	85,000	100,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	106,149	132,500	151,500
Unencumbered Cash Balance Dec 31	32,090	20,517	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	125,000	138,000	151,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			151,500
Tax Required			113,313
Delinquent Comp Rate: 2.7%			3,103
Amount of 2018 Ad Valorem Tax			116,416

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	284,852	255,167	156,467
Receipts:			
State of Kansas Gas Tax	18,518	18,800	18,870
County Transfers Gas		0	0
Miscellaneous	180		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	18,698	18,800	18,870
Resources Available:	303,550	273,967	175,337
Expenditures:			
Personal Services	22,475	25,000	30,000
Contractual Services	21,687	85,000	137,837
Commodities	4,221	7,500	7,500
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	48,383	117,500	175,337
Unencumbered Cash Balance Dec 31	255,167	156,467	0
2017/2018/2019 Budget Authority Amount:	295,006	266,732	175,337

Adopted Budget

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Machinery & Equipment			
Unencumbered Cash Balance Jan 1	112,078	119,747	159,747
Receipts:			
Transfer from Water	20,000	20,000	20,000
Transfer from General	15,000	15,000	15,000
Transfer from Refuse	10,000	10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	45,000	45,000	45,000
Resources Available:	157,078	164,747	204,747
Expenditures:			
Capital Outlay	37,331	5,000	199,747
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	37,331	5,000	199,747
Unencumbered Cash Balance Dec 31	119,747	159,747	5,000
2017/2018/2019 Budget Authority Amount:	155,194	194,578	199,747

PUBLIC NOTICE

(Printed in The Lakin Independent, Lakin, Kansas on Wednesday, July 18, 2018.)

State of Kansas
City

NOTICE OF BUDGET HEARING

The governing body of
City of Deerfield
will meet on August 7 at 6:00 PM at City Hall for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate *
General	251,836	71.098	265,832	43.454	627,834	108,157	42.357
Debt Service	296						
Employee Benefits	106,149	18.089	132,500	45.052	151,500	116,416	45.592
Special Highway	48,383		117,500		175,337		
Machinery & Equipment	37,331		5,000		199,747		
Water Depreciation Reserve			5,000		40,449		
Sewer Pond Reserve			500		37,233		
Refuse Utility	55,958		21,255		91,213		
Storm Sewer Utility	19,183		10,000		77,344		
Water Utility	131,277		169,150		317,112		
Sewer Utility	24,068		37,500		70,520		
Non-Budgeted Funds-A	3,964						
Totals	678,447	89.187	764,236	88.506	1,788,289	224,573	87.949
Less: Transfers	60,000		60,000		60,000		
Net Expenditure	618,447		704,236		1,728,289		
Total Tax Levied	214,128		218,851		XXXXXXXXXXXX		
Assessed							
Valuation	2,400,911		2,472,573		2,553,439		
Outstanding Indebtedness.							
January 1,	2016		2017		2018		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills

Suzanne Jackson

City Official Title: City Clerk